sales tax on the repairs and parts would probably affect the average farmer far more than this bill does. So I wish that we would put this in perspective. When people think that the average farmer is going out there and buying a \$30,000 tractor or \$105,000 combine, we do get forced into \$12,000 planters and \$11,000 disks, but I think we ought to put it in perspective. Farmers simply are not able to buy that type of equipment this day. Some day I hope we can, and I'm sure they'd be glad to pay the tax.

SPEAKER BARRETT: Thank you. Senator Schmit on the motion to advance.

SENATOR SCHMIT: Mr. President and members, I just want to throw in one more little word because relative to LB 185 there are going to be those individuals who are going to wonder at the makeup of the individuals who supported and opposed the bill. In view of the fact that we have sent back something like 20 million bucks a year for the last 10 years to local subdivisions, it would appear that for those individuals who own farm machinery they already have at least a quarter of a billion dollars in their pocket from the exemption we passed under 518 back in 1976. So I would hope that that \$250 million will assuage their grief just a wee tiny bit about their disappointment that they will suffer because of a lack of unanimous support for LB 185. I hope that the bill will perhaps have some redeemable qualities. I do intend to try to amend LB 185 to make it a better bill as it moves across the board.

SPEAKER BARRETT: Thank you. Senator H berman, would you care to make a closing statement? The question is then, shall LB 185A be advanced to E & R Initial? All in favor vote aye, opposed nay. Have you all voted? Record, Mr. Clerk.

CLERK: 27 ayes, 0 mays on the motion to advance the A bill, Mr. President.

SFEAKER BARRETT: LB 185A is advanced. Anything for the record, Mr. Clerk?

Mr. President, Senator Baack has amendments to Senator Pirsch to 288 to be printed. New A bill, Senator Hall, it appropriates funds for LB 557. That is all that I have, Mr. President. (See pages 1411-13 of the Legislative Journal.)